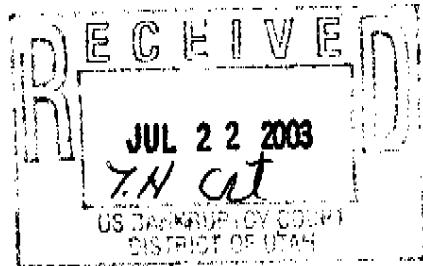


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Attorneys for Official Committee of
Unsecured Creditors

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

In re:) Bankruptcy No. 02-22906 GEC
) (Chapter 11)
SIMON TRANSPORATION SERVICES INC.) [JOINTLY ADMINISTERED]
and DICK SIMON TRUCKING, INC.)
Debtors.) Judge Glen E. Clark
)

**ORDER APPROVING STIPULATIONS AND ALLOWING ADMINISTRATIVE
PRIORITY EXPENSE CLAIMS IN FAVOR OF ADMINISTRATIVE CLAIMANTS**

The Official Committee of Unsecured Creditors' (the "Committee"), Motion to Approve Stipulations for Allowance of Administrative Priority Expense Claims Pursuant to 11 U.S.C. § 503(b)(1)(A) (the "Motion") came before the Court on July 22, 2003. Notice of the hearing on the Motion was circulated properly to parties in interest as shown by the Committee's certificate of service filed in this case. No objections to the Motion were filed at or prior to the hearing. At the hearing, counsel for parties in interest entered their appearances upon the record.

The Court has considered the Motion, the Stipulations underlying the Motion and the arguments and proffers made by counsel in support of the Motion. Being fully advised, the Court made its Findings of Fact and Conclusions of Law upon the record, and the same are incorporated by this reference. Accordingly, it is hereby

ORDERED that the Stipulations entered into between the Committee and each Administrative Claimant, as set forth in the Motion, are hereby approved;

IT IS FURTHER ORDERED that:

As To Wells Fargo Equipment:

A. Wells Fargo Equipment shall be, and hereby is granted a final, allowed administrative priority expense claim under 11 U.S.C. § 503(b)(1)(A) against the consolidated estates of the above-captioned Debtors, and pursuant to the Amended Joint Plan of Liquidation of the Debtors, in the amount of \$10,000;

As To Wells Fargo Bank:

B. Wells Fargo Bank shall be, and hereby is granted a final, allowed administrative priority expense claim under 11 U.S.C. § 503(b)(1)(A) against the consolidated estates of the above-captioned Debtors, and pursuant to the Amended Joint Plan of Liquidation of the Debtors, in the amount of \$10,000;

As To Orix:

C. Orix shall be, and hereby is granted a final, allowed administrative priority expense claim under 11 U.S.C. § 503(b)(1)(A) against the consolidated estates of the above-captioned Debtors, and pursuant to the Amended Joint Plan of Liquidation of the Debtors, in the amount of \$110,000;

As To Key:

D. Key shall be, and hereby is granted a final, allowed administrative priority expense claim under 11 U.S.C. § 503(b)(1)(A) against the consolidated estates of the above-captioned Debtors, and pursuant to the Amended Joint Plan of Liquidation of the Debtors, in the amount of \$80,000;

As To Fleet:

E. Fleet shall be, and hereby is granted a final, allowed administrative priority expense claim under 11 U.S.C. § 503(b)(1)(A) against the consolidated estates of the above-captioned Debtors, and pursuant to the Amended Joint Plan of Liquidation of the Debtors, in the amount of \$145,000;

As To U.S. Bancorp:

F. U.S. Bancorp shall be, and hereby is granted a final, allowed administrative priority expense claim under 11 U.S.C. § 503(b)(1)(A) against the consolidated estates of the above-captioned Debtors, and pursuant to the Amended Joint Plan of Liquidation of the Debtors, in the amount of \$80,000;

G. Other than U.S. Bancorp's administrative claim herein granted, any and all other claims filed by or on behalf of U.S. Bancorp against the Debtors, or against the consolidated estate of the Debtors, including but not limited to the proofs of claim numbered 942 and 946, are hereby deemed withdrawn, waived and disallowed;

H. Any and all claims of the consolidated estate of the Debtors, of the Committee, and of the individual Debtors against U.S. Bancorp, or against any of U.S. Bancorp's predecessors,

successors, officers, directors and agents, including claims arising under Chapter 5 of the Bankruptcy Code, shall be, and the same hereby are, waived and released;

I. Nothing in this Order shall be deemed to waive or release any claims of U.S. Bancorp against non-Debtor entities, including third-party guarantors, and all such claims shall not be affected by this Order.

As To Transamerica:

J. Transamerica shall be, and hereby is granted a final, allowed administrative priority expense claim under 11 U.S.C. § 503(b)(1)(A) against the consolidated estates of the above-captioned Debtors, and pursuant to the Amended Joint Plan of Liquidation of the Debtors, in the amount of \$50,000; and

As To All Administrative Claimants Herein Named:

K. The administrative claims herein granted shall be paid at the same time, in the same manner and in the same proportionate amount, as and when other allowed administrative expense claims of like priority are paid by the consolidated estate of the Debtors.

DATED this 22 day of July 2003.

BY THE COURT

Honorable Glen E. Clark
Chief Bankruptcy Judge

LIST FOR SERVICE OF ORDER

I hereby certify that the following named persons should be served with a copy of this Order:

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